

CHAPTER 9 — ANNUAL REPORTING AND RECONCILIATION

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900 What is Annual Reporting/Reconciliation?

Annual Reconciliation is a process the employer uses to reconcile the earnings (by employment category) reported on Employee Transaction Reports submitted throughout the year for all active and terminated employees to the total earnings (by employment category) reported on the *Monthly Retirement Remittance Reports* (ET-1515). All WRS employers are required to submit an annual report. **The annual report is due at ETF no later than January 31.**

Reconciliation assures that contributions have been paid for the calendar year for all WRS covered employees. (See Subchapter 908.)

Reconciliation must be completed before the December WRS *Monthly Retirement Remittance Report* is finalized so that all remaining unreported earnings and unpaid contributions may be included on the December report.

NOTE: The December WRS *Monthly Retirement Remittance Report* and remittance must be received by the designated due date to avoid late interest charges.

If you have questions after reading this chapter, contact the Employer Communication Center at (608) 264-7900.

901 Due Dates for Annual Reports

Annual *Employee Transaction Reports* can be submitted as soon as the last payroll for the calendar year has been processed and must be received on or before the January 31 deadline as specified in Administrative Rule ETF 10.63 (1)(g). If this date falls on a Saturday, Sunday, or a holiday when state offices are closed, the report is due on the last working day of the month.

NOTE: Late reports will be subject to expenses as stipulated in Wis. Stat. § 40.06 (2).
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When the report is completed and signed by the agent, retain a copy and send the original to:

Department of Employee Trust Funds
P.O. Box 7931
Madison, WI 53707-7931

902 Annual WRS Reconciliation Process

Each December, ETF provides WRS employers three reports to assist with the reconciliation process (see **Exhibit 4, Subchapter 912**):

- **Employee Transaction Report** – employee transactions for the year (including additional contributions) that have been processed through the end of the first week in December. Earnings totals by employment category are located at the end of the report.
- **Employee Suspended Transaction Report** – Current year suspended employee transactions received by ETF, but not processed. Posting to the employee’s account has not occurred due to incomplete or inaccurate information on the submitted transaction report. ETF is reviewing and processing these transactions, do not resubmit them.
- **Contributions Total Report** – Employment category total earnings and additional contributions reported to ETF on the WRS *Monthly Retirement Remittance Report* (ET-1515) for January through October.

NOTE: In some cases, November earnings are included for employers who have filed the November report early.
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Review the information on these summary reports to verify that all the employee transactions are correct. To report an omitted transaction, refer to Subchapter 910. To correct previously omitted information on an *Employee Transaction Report* or *Additional Contributions Report* (**Exhibit 2, Subchapter 912**), prepare corrections according to instructions in Chapters 8 and 11.

When ETF has processed your periodic and annual transactions (including additional contributions), earnings reported on these transactions are reconciled to the earnings reported on your twelve monthly remittance reports (by employment category). ETF will contact you if a discrepancy exists.

Table 9.1 illustrates how to use *Employee Transaction Reports* and *Monthly Retirement Remittance Reports* to complete annual reconciliation. The total of all earnings transactions should equal the total of all earnings on the *Monthly Retirement Remittance Reports*.

Table 9.1 - Annual Reconciliation Process

<i>Employee Transaction Reports (A + B)</i>	=	<i>Monthly Retirement Remittance Reports (C + D)</i>
Includes Transactions: A. Reported to the WRS <ul style="list-style-type: none"> ➤ Earnings (by employment category) on the <i>Employee Transaction Reports</i> ➤ Earnings (by employment category) on the Employee Suspended Transaction <p style="text-align: center;">+</p> B. Not Reported to the WRS <ul style="list-style-type: none"> ➤ Earnings (by employment category) on the Annual Transaction Report ➤ Earnings (by employment category) from any terminations not yet reported to the WRS 	=	Includes Remittance Reports: C. Reported to the WRS <ul style="list-style-type: none"> ➤ Earnings (by employment category) on the Contributions Total Report (January-October) <p style="text-align: center;">+</p> D. Not Reported to the WRS <ul style="list-style-type: none"> ➤ Earnings (by employment category) on the <i>Monthly Retirement Remittance Reports</i> for November and December
<ul style="list-style-type: none"> • Employers report employee earnings (transactions) to ETF throughout the year. Add each individual's earnings – this should equal your transaction totals. • Monthly remittance reports show earnings (by category) at each employer. They do not show individual earnings. • At year-end, individual earnings are reconciled to earnings reported on the 12 monthly remittance reports. These totals must be the same. 		

903 Employees to be Reported

The annual transaction report should include hours and earnings, and if applicable, employee paid required contributions, employee paid benefit adjustment contributions and additional contributions for all participating employees who have not been reported during the calendar year. This includes employees on leave of absence at year-end and employees not on formal leave but for whom no earnings were paid during the year.

You must include the following WRS participating employees on the annual report:

- Active employees.
- Terminated employees not previously reported.
- Employees on leave of absence or layoff (with or without earnings) at year-end.



**Key
Point**

The annual report should not include employees who have terminated employment during the year and whose final hours, earnings and employee paid contributions have already been reported on an *Employee Transaction Report*.

NOTE: Terminations should be reported within one week of the event or within one week of the employee's last paycheck. Refer to Subchapter 800.

Employees who changed employment categories during the year should have annual detail reported for the new employment category only. The detail associated with the old employment category should have been reported at the time the employer reported the category change.

904 Potential Reconciliation Errors

When completing your annual reconciliation, you may find that your transaction report earnings do not equal the earnings reported on your monthly remittance reports. Review your *Monthly Retirement Remittance Reports* and your *Employee Transaction Reports* to locate the error. The following list will assist in finding errors commonly occurring on these reports.

A. Monthly Remittance (ET-1515) Review

- Are all 12 months of remittances submitted to ETF? Review for consistency and reasonability.
- Is there a difference in two or more employment categories that offset each other?
- Is there a debit amount for earnings from any Monthly Remittance and no corresponding credit amount for the same month?
- Were contributions on earnings calculated and paid for all eligible employees including new employees?
- Were contributions made in error for ineligible employees? Example: Employees initially eligible who end up working fewer than 30 calendar days. Did the employer take a credit?
- Were contribution amounts made in the appropriate category if an employee is eligible in multiple categories?
- Were non-reportable lump sum payments included in the calculations for contributions?
- Were contributions for employees on temporary or total disability (worker's compensation) included in the monthly remittance reports?
- Were there terminated employees in the beginning of the year? Were contributions made on their behalf?

B. Transaction Report (ET-2533) Review

- Has earnings data been verified for accuracy?
- Have all enrollments and transactions for newly eligible employees been submitted to ETF? Were earnings reported?
- Have earnings for employees receiving temporary or total disability (worker's compensation) been reported? Were actual earnings used, not disability payments?
- Were terminated employee earnings reported at the time of termination?
- Have there been terminations and rehires in the same year? If so, were the previously reported termination hours and earnings included in the annual earnings?
- Are terminations reported in the correct year (payroll lag)?
- Have transactions for all employees who terminated during the year been submitted to ETF?

- Have transactions for all employees not terminated during the year been submitted to ETF?
- Were there employees enrolled and contributing in more than one category?
- Were previous year's retroactive contract settlements reported in the correct year?
- Are there duplicate entries?

905 Methods of Annual Reporting

The *Employee Transaction Report* (ET-2533) format is used in annual reporting. Employers may use one of the following reporting methods.

A. Electronic Media Reporting

ETF strongly encourages employers to report their annual transactions via this method. Employers with 250 or more employees must report annual WRS transactions via electronic media. Chapter 12, "Electronic Media Reporting," contains detailed information on electronic reporting requirements and instructions.

B. File Transfer Protocol

File Transfer Protocol (FTP) allows the transmission of confidential data through a secure Internet site. FTP transmission provides a more efficient method for submitting data to ETF. Advantages of FTP include:

- Fewer errors with FTP transmission than with paper reports that must be keyed into ETF's database.
- Elimination of problems related to damaged or incomplete disks.
- Files can be returned to employers for correction (if necessary) and sent back to ETF the same day.
- Faster and more efficient transmission of your data.

In order to utilize FTP, you must install the necessary software on your computer system. ETF has purchased the hardware and software to implement the FTP method of transmission and will provide employers with the necessary software and software license.

C. Preprinted Annual Report on *Employee Transaction Report* (ET-2533)

Employers using this method of reporting will receive preprinted *Employee Transaction Report* forms from ETF in mid-December. The following items will be preprinted on each page:

- REPORT DATE
- PAGE NUMBER
- EMPLOYER IDENTIFICATION NUMBER
- EMPLOYER NAME
- EMPLOYEE SOCIAL SECURITY NUMBER
- EMPLOYEE NAME (alphabetical order within employment category within distribution code)
- EMPLOYMENT CATEGORY CODE
- ACTION CODE

➤ ACTION DATE

Refer to Subchapter 910 to report employees who do not appear or who appear in error on this report.

D. Blank *Employee Transaction Report* (ET-2533) – Employer Completed

Employers using blank *Employee Transaction Reports* to complete their annual reports should request a supply of the blank forms in October. For completion of this report, refer to Subchapter 906.

E. Employer Custom Printed Report

Employers may develop their own annual report as long as they adhere to the format of the *Employee Transaction Report*. A sample report must be submitted to ETF for approval prior to using the report. Should you wish to develop your own report, contact Dale Ferron at (608) 266-0728 or submit a sample copy of your reporting format to ETF, P.O. Box 7931, Madison, WI 53707-7931.

906 Completing the Annual Transaction Report

The *Employee Transaction Report* format (Subchapter 912, Exhibit 1) is used in annual reporting. Refer to Subchapter 907, **Table 9.3** for the chart indicating required fields.

The following information must be entered on your report when applicable. Refer to sample in Subchapter 804 for the corresponding reference numbers on the *Employee Transaction Report*. Call the Employer Communication Center at (608) 264-7900 for assistance with annual reporting.

A. REPORT DATE

The date of 12-31-CCYY must be used as the report date for all annual transactions. The report date is the calendar year being reported.

B. PAGE NUMBER

Enter page numbers for multiple-page reports.

C. EMPLOYER IDENTIFICATION NUMBER (EIN)

Enter your EIN (XXXX-XXX) as shown on your WRS *Monthly Retirement Remittance Report* (ET-1515).

D. EMPLOYER NAME

Enter your employer name as shown on your WRS *Monthly Retirement Remittance Report* (ET-1515).

E. SOCIAL SECURITY NUMBER

Enter the employee's Social Security number.

F. NAME/ADDRESS

Enter the employee's last name, first name and middle initial. The address is needed only if you are reporting termination codes 01-05, 07, and 08 on the annual report.

NOTE: You may not change a name with the annual report; refer to Chapter 5 for instructions on reporting a name change.

G. EMPLOYMENT CATEGORY

Enter a two-digit employment category in the "Emp Cat" column for each employee listed. See Chapter 3 for detailed explanation of codes.

H. ACTION CODE

See **Subchapter 907, Table 9.2** for valid Annual Reporting Action Codes and required data elements.

If you are including employee termination transactions not previously reported on your annual report, refer to Subchapter 806 for the appropriate action code.

NOTE: Do not include previously reported terminations.

I. TERMINATION/ACTION DATE (MM/DD/CCYY)

Enter Action Date 12/31/CCYY for annual action codes 00 and 80. The action date year is the calendar year being reported.

NOTE: Annual Report—If you are including employee terminations not previously reported, refer to Subchapter 806 for the proper code. Do not include terminations previously reported.

Leave the Action Date blank for action codes 40, 50, 51 and 53 (see J below).

J. LAST EARNINGS DATE (MM/DD/CCYY)

Enter last earnings date for action codes 40, 50, 51 and 53 only (see **Subchapter 907, Table 9.2**). This date represents the last day of work for which the employee was paid. For other action codes refer to Subchapter 806.

NOTE: Leave the action date blank when using a last earnings date.

K. NEW EMPLOYMENT (CATEGORY) CODE

Enter the new employment category code in this field. See **Subchapter 307, Table 3.2**, for the list of employment category codes and descriptions.

L. JANUARY TO JUNE HOURS AND EARNINGS FOR TEACHERS, JUDGES AND EDUCATIONAL SUPPORT PERSONNEL ONLY

Enter the fiscal year hours (rounded to the nearest hour or as a decimal equivalent to the nearest one-hundredth), and earnings (in dollars and cents) paid from January 1 to June 30 of the calendar year being reported. Complete for teachers, judges and educational support personnel (categories 05, 07, 08, 10, 11 and 12) only.

NOTE: Leave the fiscal year fields blank if you have employees in these categories who begin enrollment between July 1 and December 31.



Earnings paid to a nine or ten-month contract teacher on or after July 1 for service rendered in the preceding school year are deemed received on June 30th and must be included in the January-June portion on the annual report. Hours and earnings for summer school paid in June, July or August must be included with the January through June fiscal year earnings if the summer school teaching was part of the contract for the previous school year. Twelve-month contract teachers must have hours and earnings reported "when paid."

M. HOURS AND EARNINGS FOR CALENDAR YEAR-TO-DATE

Enter the hours and earnings paid from January 1 through December 31 of the year reported. This applies to all employees, including teachers, judges and educational support personnel.

1. Hours of Service (calendar year). If possible, round partial hours to the nearest hour. Otherwise express as a decimal equivalent to the nearest one-hundredth.
2. Earnings (calendar year) in dollars and cents.

N. DEDUCTED FROM EMPLOYEE-EMPLOYEE PAID REQUIRED CONTRIBUTION

Enter the amount of money **actually deducted** from the employee's paychecks toward the Employee Required Contributions. This amount can never exceed the maximum Employee Required Contribution percentage for the category reported.

Do not include:

- The amount of Employee Required Contributions paid by the employer.
- The amount deducted from the employee's paychecks for the Benefit Adjustment Contribution. (See O. below.)

O. DEDUCTED FROM EMPLOYEE - EMPLOYEE PAID BENEFIT ADJUSTMENT CONTRIBUTION

Enter the amount of money **actually deducted** from the employee's paychecks toward the Benefit Adjustment Contributions. This amount can never exceed the maximum Benefit Adjustment Contribution percentage for the category reported.

Do not include:

- The amount of Benefit Adjustment Contributions paid by the employer.
- The amount deducted from the employee's paychecks for the Employee Paid Required Contribution. (See N. above.)

P. ADDITIONAL CONTRIBUTIONS - 'X' IF YES

Enter an "X" in this field only if additional contributions are being reported for the employee. An *Additional Contribution Report* (ET-2535), itemizing employee, employer and/or tax deferred additional contributions must also be completed and submitted with the annual report. If there are no additional contributions, leave this column blank. See Chapter 11 for additional contribution reporting information.

NOTE: DO NOT include additional contributions on the annual report that were already reported on previous termination reports.

Q. PAGE TOTALS

Enter totals for hours, earnings, and employee paid contributions for each column on each page. Double-check these totals as they are used by ETF for contribution reconciliation.

R. EMPLOYER AGENT SIGNATURE

The WRS designated agent must sign the report to certify its content. The signature is only required on the first page of the annual report. If reporting electronically, the agent must sign the electronic transmittal report.

S. PREPARED BY AND TELEPHONE NUMBER

Enter the full name and telephone number of the person who can answer questions concerning the information on the annual report. This information is only required on the first page.

T. DATE

Enter the date (MM/DD/CCYY) the report is completed.

907 Annual Reporting Action Code Descriptions and Field Requirements

Table 9.2 – Annual Reporting Action Code Descriptions

Action Code	Action Code Description
00	Used to report annual hours, earnings, and/or employee paid contributions (if applicable) for employees not terminated or not on leave of absence. The Action Date must be 12/31 of the year being reported (12/31/CCYY).
40	Used to report employees on an informal leave of absence with no annual earnings. The Action Date must be left blank and Last Earnings Date listed. No hours and earnings are reported with this action code.
50	Used to report employees on a military leave of absence at year-end. The Action Date must be left blank and Last Earnings Date listed. Any hours and earnings for the year must be indicated.
51	Used to report employees on an unpaid leave of absence at year-end. The Action Date must be left blank and Last Earnings Date listed. Any hours and earnings for the year must be indicated.
53	Used to report employees on layoff at year-end. The Action Date must be left blank and Last Earnings Date listed. Any hours and earnings for the year must be indicated.
59	Used to report deemed military service under the Uniformed Services Employment and Re-employment Rights Act of 1994 (USERRA). Refer to Chapter 22 for special reporting requirements.
80	Used to correct or adjust an incorrect action code 00 transaction on the annual report. Report only the amount of hours, earnings, and/or employee-paid contributions to be added or subtracted (only report the difference between what should have been reported and what was previously reported).

Table 9.3 - Annual Reporting Field Requirements

Report Field	When Using Annual Action Code...						
	00	40	50	51	53	59	80
Report Date (12-31-CCYY)	R	R	R	R	R	R	R
Social Security Number	R	R	R	R	R	R	R
Name (Last, First, Middle Initial)	R	R	R	R	R	R	R
Address							
Employment Category	R	R	R	R	R	R	R
Action Code	R	R	R	R	R	R	R
Action Date (12-31-CCYY)	R					See Ch. 22	R
Last Earnings Date (MM/DD/CCYY)		R	R	R	R	See Ch. 22	
New Employment Category							
Hours for Teachers/Judges/ Educational Support Personnel (Jan-June) ★	B		A	A	A	A	B
Earnings for Teachers/Judges/ Educational Support Personnel (Jan-June) ★	B		A	A	A	A	B
Calendar Year Hours	R		A	A	A	R	R
Calendar Year Earnings	R		A	A	A	R	R
Employee Paid EERC	A		A	A	A	A	A
Employee Paid BAC	A		A	A	A	A	A
Additional Contributions	A		A	A	A	A	A

Key:

Blank Fields = Leave Empty

X = Required Fields

A = If Applicable

B = Required for fiscal year employees hired on or after July 1; there will be no January-June hours and earnings to report.

★ = For Employment Categories 05, 07, 08, 10, 11, & 12 **ONLY**.

908 Completing Reconciliation

For each employment category, determine the calendar year earnings and additional contributions for:

- All employees reported on the Annual Transaction Report and *Additional Contributions Report*.
- The employees shown on the summary of employee transactions and additional contributions (Jan.-Nov.) provided by ETF.
- Any outstanding *Employee Transaction Reports* and *Additional Contributions Reports* submitted to ETF late in the calendar year not appearing on the summary report.

NOTE: Include only those transactions that apply to the calendar year being reported. An employee that terminates employment in December and has final earnings paid in January, must be treated as an active employee on the annual report. An *Employee Transaction Report* is then submitted in January certifying the employee's termination date and reporting the final earnings paid in January.

See subchapter 912, Exhibit 3 for a sample of annual reconciliation.

909 Reporting Year-End Terminations

Employees who terminate in December may still have compensation due in the next calendar year (payroll lag). It is very important that an employee's hours and earnings are credited in the appropriate year. The following are important items to remember when an employee terminates employment during the month of December:

- The report year date must correspond to the year in which earnings were actually paid.
- Earnings paid to the employee during a calendar year should be reported on the annual report with an action date of 12/31/CCYY, action code of 00 and report date of 12/31/CCYY (same date as the action date). (See Subchapter 912, Exhibit 1.)
- The employee's final earnings (sometimes referred to as a payroll lag or balance of contract) paid by the employer in January following the termination date, should be reported on a separate transaction report. The report date is the date that the payroll was paid. The action date is the December termination date. The action code is 01.
- The contributions will be credited to the appropriate year based on the report date.

EXAMPLE: Employee terminates employment on December 15, 2003 and receives a final paycheck on January 12, 2004.

- The employee's earnings paid in 2004 should be reported on the annual report with an action date of 12/31/2004, action code of 00 and report date of 12/31/2004.

- The employee's final earnings paid on January 12, 2005 should be reported on a separate employee transaction report with the report date of January 12, 2005, action date of December 15, 2004 and action code of 01.

<p>NOTE: The contribution rates for this 2005 transaction will be based on 2005 rates because the earnings were paid in 2005.</p>
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See example (Exhibit 1) in Subchapter 912.

910 Reporting Employees Omitted From or Appearing in Error on the Annual Report Prelist

Employers using ETF's Prelist for annual reporting may notice omissions or errors on the prelist.

Employee transactions not reported during the year (e.g. new hires, terminations, employment category changes, etc.) may be submitted with the annual report on a separate transaction page. Complete these transactions in accordance with instructions below.

➤ Adding Omitted Employees

An employee who is eligible to participate but not included on the preprinted annual report, must be added to the annual report. Report these employees—with the necessary coverage data—on the last page of the appropriate employment category. Complete a *WRS Enrollment* (ET-2316) for the employee (if one has not been previously submitted) and send it to ETF immediately.

➤ Terminated Employees Listed on the Preprinted Report

Terminated employees will appear as active on the preprinted annual report if no *Employee Transaction Report* reporting the termination has been submitted to ETF. Terminated employees may also appear as active if the transaction report is received after the annual report is preprinted.

If a transaction report has already been submitted for the terminated employee, line out the Social Security Number and name on the preprinted report and, in the space following, indicate: "Terminated," the employee's termination date and the notation "Submitted Previously."

If an *Employee Transaction Report* has not been submitted for the terminated employee, complete a transaction entry on a blank transaction report (to allow space for reporting the address). Line out the employee's Social Security number and name on the preprinted report, and indicate "Reported on Separate Transaction Report" in the space following. Include the added transaction report when submitting your annual report. Remember to submit any added employee termination transactions (by employment category) on separate pages.

➤ **Unreported Employment Category Changes**

The employee's name will be preprinted on the report under the former employment category if an employment category change was not reported when it occurred. Reporting an employment category change on the annual report is a two-step process:

1. For the entry on the pre-printed report, list the hours, earnings and employee-paid contributions for the former category, and also perform the following:
 - Change the 00 Action Code to Action Code 10.
 - Change the Action Date to the last day in former category.
 - Enter the new category code in the "New Empl Code" column.
2. Add a new entry on the preprinted report, listing the hours, earnings and any employee-paid contributions for the current employment category and enter the following:
 - Employee Social Security number
 - Employee Name (Last, First, Middle Initial)
 - Current Employment Category in "Empl Cat" Column
 - Action Code of 00
 - Action Date of 12/31/CCYY

➤ **Leave of Absence**

If an employee listed on the preprinted annual report is on leave at year-end:

- Change the 00 Action Code to one of the annual leave action codes (see **Table 9.2, Subchapter 907**).
- Cross off the 12-31-CCYY action date.
- Enter the last earnings date.
- Report the hours, earnings and any employee paid contributions that correspond to the last earnings date.

➤ **Name Changes**



Complete an *Employee Identification/Change* form (ET-2810) according to the instructions in Chapter 5 if the employee's name is different than the name listed on the preprinted report.

NOTE: Crossing off an employee's name and entering a new name on the preprinted *Employee Transaction Report* **will not** change the name on the individual's WRS record.

911 Annual Reconciliation Tips

- A. The WRS Annual Report is due on January 31.
- B. Employers must reconcile the earnings reported by employment category on *Employee Transaction Reports* (ET-2533) with the earnings reported by category on the *Monthly Retirement Remittance Reports* (ET-1515), annually.
- C. Employee name changes cannot be processed on the Annual Report. The *Employee Identification Correction/Change* form (ET-2810) is the **only** method available for changing an employee's name on their WRS record (**see Subchapter 503**).
- D. The Annual Report must NOT include employees whose final service, earnings and employee paid contributions were reported on *Employee Transaction Reports* submitted during the year.
- E. Amounts entered in the Employee Required Contributions and Benefit Adjustment Contributions columns of the Annual Report must represent only those actually paid by the employee.
- F. Employee transactions (such as terminations) that were not reported during the year may be submitted with the Annual Report on a **separate** *Employee Transaction Report*.
- G. Previously omitted employees added to your Annual Report must **immediately** be submitted to ETF with a *WRS Enrollment* (ET-2316).
- H. When completing annual reconciliation:
 - If total earnings for a category reported on your Monthly Remittance Reports are greater than the total earnings reported for that category on *Employee Transaction Reports*,
 - Check to make sure all employees for whom you remit WRS contributions have been enrolled and are included on your Annual Report.
 - If total earnings for a category reported on the *Employee Transaction Reports* are greater than the category's total earnings reported on the Monthly Remittance Reports,
 - Check to make sure all 12 Monthly Remittance Reports have been submitted.
- I. ETF strongly encourages employers to report Annual transactions via electronic media to increase accuracy and reduce processing time. See Chapter 12 for further details.
- J. Keep your reporting up-to-date.

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912 Sample Exhibits

EXHIBIT 1: Sample Annual Transaction Report

Department of Employee Trust Funds
WISCONSIN RETIREMENT SYSTEM
P.O. Box 7931 — Madison, WI 53707-7931

Refer to your WRS Employer Administration Manual for instructions on employee transaction reporting.

EMPLOYEE TRANSACTION REPORT

Report Date (MM/DD/CCYY) 12/31/2004 Page No. Employer Identification No. 69-036-036 0000-000

Employer Name Wisconsin Public Employer

Social Security No. NAME Last, First, Middle Initial Street Address or P.O. Box City, State, ZIP	Emp Cat	Action Code	Termination/ Action Date (MM/DD/CCYY)	Last Earnings Date (MM/DD/CCYY)	1-1 XX THRU 6-30 XX TEACHERS/UNIVERSITY SUPPORT PERSONNEL ONLY		Calendar Year to Date		Deducted from Employee		Add. Comm? X if yes
					Hours of Service	EARNINGS Dollars	Hours of Service	EARNINGS Dollars	Employee Required Contribution Dollars	Benefit Adjustment Contribution Dollars	
SS# 999-99-9999 Adams, Amy	00	00	12/31/2004				2086.00	15175.00		182.10	
888-88-8888 Brown, Betty (Address)	00	01	12/10/2004				2080.00	22335.00		288.02	
SS# 777-77-7777 Carlson, Cecil	03	00	12/31/2004				1040.00	10400.00			
666-66-6666 Davis, Darla	03	00	12/31/2004				2080.00	30500.00			
SS# 555-55-5555 Eugene, Edwin	03	40		11/23/2003							
444-44-4444 Farnsworth, Frank	03	51		9/13/2004			1020.00	14000.00			
SS# 333-33-3333 Goodie, George	10	00	12/31/2004				1647.00	42900.00	2145.00		X
222-22-2222 Hartman, Hermila	10	00	12/31/2004				1648.00	40200.00	2010.00		
SS# 111-11-1111 Ikeshon, Ivy	10	53		5/29/2004			832.00	16425.00	821.25		
001-01-0001 Jansen, Jacob	10	00	12/31/2004				880.00	14500.00	725.00		
SS# 002-02-0002 Karsten, Kara	12	00	12/31/2004				1648.00	35200.00	1760.00		
PAGE TOTALS							3958.00	81270.00	7461.25	450.12	

I understand that Wis. Stat. § 943.365 provides criminal penalties for knowingly making false or fraudulent claims on this form, and hereby certify that to the best of my knowledge and belief, the above information is true and correct.

Employer Agent Signature _____

Prepared by _____

Telephone No. _____

Date (MM/DD/CCYY) _____

If the employee has additional contributions, X this box and attach the Additional Contributions Report, form ET-2535 showing the contribution amounts.

ET-2533 (REV 11/2001)

Exhibit 3 - Sample Annual Reconciliation

Monthly Contributions (ET-1515)			
Month	Total Earnings (Category 00)	Month	Total Earnings (Category 00)
January	5,480.00	July	4,680.00
February	5,480.00	August	4,680.00
March	4,680.00	September	4,680.00
April	4,680.00	October	4,680.00
May	4,680.00	November	4,680.00
June	4,680.00	December	4,680.00
		TOTAL	57,760.00

Annual Transaction Report (ET-2533)			
Employee	Action Code	Hours of Service	Earnings
Jim Johnson	01	160	1600.00
John Jameson	00	2080	24,960.00
Tim Thomason	00	2080	31,200.00
		Total	57,760.00

Employee Transaction Report (ET-2533) **submitted at time of termination			
Employee	Action Code	Hours of Service	Earnings
Jim Johnson	01	160	1600.00

Employee Transaction Reports		=	Monthly Remittance Reports
Total Annual Transactions	57,760.00		
Total ETR's submitted	<u>+1,600.00</u>		
	59,360.00		57,760.00

In this example, the total of the Monthly Contributions does not match the total earnings submitted on the *Employee Transaction Reports* throughout the year. The difference between the totals is \$1,600.00, the exact amount of Jim Johnson's earnings.

The WRS is an "add-to" system. Items reported in December are added to items reported earlier in the year. In this case, Jim's earnings were reported twice, thus explaining the discrepancy.

EXHIBIT 4 – Summary of Employee Transaction Reports and Additional Contribution Reports

REPORT ID: EE985
PROGRAM ID: TR635P64
REQUEST NUMBER: 7063

DEPARTMENT OF EMPLOYEE TRUST FUNDS
WISCONSIN EMPLOYEE BENEFIT SYSTEM
EMPLOYER ANNUAL RECONCILIATION
EMPLOYEE TRANSACTIONS

PAGE NO.: 1
RUN DATE: 12/13/03
RUN TIME: 12:59:45

EMPLOYER NO: 1234567 EREHWON VILLAGE SCHOOL DISTRICT

EMPLOYMENT CATEGORY: 12

SS NO	EMPLOYEE NAME	AC	ACTN DATE	LAST EARN DT	NC	FISCYR HOURS	EARNINGS	CAL YEAR HOURS	EARNINGS	EMPE PAID EERC	BAC
123-45-6789	APPEL	60	12/01/03	00/00/00							
987-65-4321	BOSC	01	06/01/03	06/01/03		749.00	8018.73	749.00	8,018.73		
		81	06/01/03	06/01/03		100.00		100.00			
	-ALL-					849.00	8018.73	849.00	8,018.73		
EMPLOYMENT CATEGORY TOTAL											
						849.00	8018.73	849.00	8,018.73		

EMPLOYMENT CATEGORY: 10

608-66-3285	AXOLOTL	01	06/20/03	06/20/03		1,093.00	26,632.59	1,093.00	26,632.59	1,331.63	319.59
414-27-4238	CARPE	01	06/01/03	06/01/03		820.00	8,018.73	820.00	8,018.73	400.94	96.22
555-11-1299	DIEM	60	03/01/03	00/00/03							
862-47-6151	MAHAYANA	01	06/03/03	06/03/03		872.00	8,018.73	872.00	8,018.73	400.94	96.22
EMPLOYMENT CATEGORY TOTAL											
						2,785.00	42,670.05	2,785.00	42,670.05	2,133.51	512.03

REPORT ID: EE985
PROGRAM ID: TR635P64
REQUEST NUMBER: 7063

DEPARTMENT OF EMPLOYEE TRUST FUNDS
WISCONSIN EMPLOYEE BENEFIT SYSTEM
EMPLOYER ANNUAL RECONCILIATION
ADDITIONAL CONTRIBUTIONS

PAGE NO.: 1
RUN DATE: 12/13/03
RUN TIME: 12:59:45

EMPLOYER NO: 1234567 EREHWON VILLAGE SCHOOL DISTRICT

SOCIAL SECURITY NUMBER	PARTICIPANT NAME	EMPLOYEE PAID FIXED	EMPLOYEE PAID VARIABLE	EMPLOYER PAID FIXED	EMPLOYER PAID VARIABLE	TAX DEFERRED FIXED	TAX DEFERRED VARIABLE
608-66-3285	AXOLOTL	.00	.00	.00	.00	1,400.00	2,800.00
555-11-1299	DIEM	.00	.00	.00	.00	1,500.00	1,500.00
EMPLOYER ADDITIONAL TOTAL				0.00	0.00	2,900.00	4,300.00
ADDITIONAL GRAND TOTAL						7,200.00	